

Please Amend The Abstract as Follows:

ABSTRACT OF THE INVENTION

METHOD OF COMBINING AN ANALYSIS FILTER BANK FOLLOWING A SYNTHESIS FILTER BANK AND STRUCTURE THEREFOR

An efficient method and structure for combining an M-channel synthesis filter bank followed by an L-channel analysis filter bank, for the case of $L=K \cdot M$ where K and M are positive non-zero integers, L is a down-sampling factor of the second analysis filter bank, and M is an up-sampling factor of the first synthesis filter bank. The first synthesis filter bank is combined with the second analysis filter bank, the combined filter bank structure comprising K equivalent filters receiving K inputs to generate K intermediate filtered signals.